UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MISSOURI EASTERN DIVISION

In Re:)	
Mary Belford Sm	ith,)	Case No. 08-48253-659
·)	Chapter 13
)	
De	ebtor.)	
)	

OBJECTION TO CLAIM AND NOTICE

COMES NOW Debtor, by and through her attorney, David T. Lumerman, and for her objection to claim states as follows:

Claim #8-3 filed as a priority claim by the Internal Revenue Service in the amount of \$7,411.33, should be denied as filed as Debtor filed her 2005 Federal income tax return showing she owes \$740.00, and not \$4,014.54, as stated in the claim for the tax period 12/31/2005. Therefore, the priority claim should be allowed only in the amount of \$4,136.79. Debtor herewith submits a copy of her 2005 Federal income tax return to the Court.

WHEREFORE, Debtor prays the Court enter an Order Sustaining this Objection.

Respectfully Submitted,

/s/ David T. Lumerman
David T. Lumerman
Attorney for Debtor(s)
1221 Locust St., Suite 1000
St. Louis, MO 63103
(314) 421-3313 (Telephone)
(314) 421-5188 (Facsimile)
dlumerman@sbcglobal.net
MO Bar #24602, EDMO #30773

NOTICE OF FILING OF OBJECTION TO CLAIM

Please take notice that the Debtor has filed an objection to your claim. ANY RESPONSIVE PLEADING IN OPPOSITION TO THE ABOVE OBJECTION MUST BE FILED IN WRITING WITH **THE CLERK OF THE BANKRUPTCY COURT, 111 S. 10th ST., FOURTH FLOOR, ST. LOUIS, MO 63103**, AND WITH DEBTOR'S ATTORNEY AT THE ADDRESS INDICATED BELOW, WITHIN 33 DAYS OF THE DATE OF THIS NOTICE. IF NO RESPONSIVE PLEADING IS FILED, THE OBJECTION MAY BE SUSTAINED AND THE CLAIM DISALLOWED OR MODIFIED WITHOUT FURTHER NOTICE TO ANY PARTY UPON SUBMISSION OF AN ORDER FROM DEBTOR'S COUNSEL. If a response is filed, this matter will be set for hearing upon subsequent notice.

The undersigned hereby certifies that a copy of the foregoing Objection to Claim and Notice were served upon the persons listed below by first class mail, postage prepaid this <u>February 23, 2010</u>

/s/ David T. Lumerman
David T. Lumerman
Attorney for Debtor(s)
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the Objection to Claim and Notice was served upon the following attorney(s) of record, either electronically via the Court's ECF system, or via regular US Mail, this <u>February 23, 2010</u>:

John V. LaBarge, Jr. Chapter 13 Trustee P.O. Box 430908 St. Louis, MO 63143

Internal revenue Service PO Box 21126 Philadelphia, PA 19114

/s/ David T. Lumerman
David T. Lumerman
Attorney for Debtor(s)